

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1305. FUEL TANK.

Reference: Section 8612, Revenue and Taxation Code.

A fuel tank includes a separate compartment of a cargo tank used as a fuel tank and any auxiliary tank or receptacle of any kind from which fuel is supplied for the propulsion of the vehicle whether or not such tank or receptacle is directly connected to the fuel supply line of the vehicle.

History: Effective October 1, 1957.